in subsection (d) of this section.

The only other changes are in style.

## (G) RETAIL SALE.

- (1) "RETAIL SALE" HEANS ANY TRANSFER OF TITLE TO TANGIBLE PERSONAL PROPERTY FOR VALUABLE CONSIDERATION AND IN THE ORDINARY COURSE OF TRADE OR IN THE USUAL CONDUCT OF THE SELLER'S BUSINESS, TO A PURCHASER FOR CONSUMPTION OR USE OTHER THAN RESALE, FURTHER PROCESSING, OR MANUFACTURING.
- (2) "RETAIL SALE" INCLUDES ANY SUCH TRANSFER OF THE PROPERTY WHEREBY TITLE IS RETAINED BY THE SELLER AS SECURITY FOR THE PAYMENT OF THE PURCHASE PRICE.

REVISOR'S NOTE: This subsection presently appears as Art. 83, 6112(e).

The presently defined phrases "sell at retail" and "sales at retail" are deleted as unnecessary in light of the consistent use in this subtitle of the term "retail sale."

The only other changes are in style.

## (H) WHOLESALER.

- (1) "WHOLESALER" HEANS A PERSON ENGAGED IN THE BUSINESS OF MAKING WHOLESALE SALES WITHIN THE STATE.
- (2) IF A PERSON IS ENGAGED IN THE BUSINESS OF MAKING BOTH WHOLESALE SALES AND RETAIL SALES, THE WORD APPLIES ONLY TO THE WHOLESALE SALES PORTION OF THE BUSINESS.

REVISOR'S NOTE: This subsection presently appears as Art. 83, §112(h).

The references to "partnership, corporation or association" are deleted as unnecessary in light of the definition of "person" contained in subsection (d) of this section.

The only other changes are in style.

## (I) WHOLESALE SALE.

(1) "WHOLESALE SALE" MEANS ANY TRANSFER OF TITLE TO TANGIBLE PERSONAL PROPERTY FOR VALUABLE CONSIDERATION AND IN THE ORDINARY COURSE OF TRADE OR THE USUAL CONDUCT OF THE SELLER'S BUSINESS, TO A PURCHASER FOR THE PURPOSE OF RESALE, FURTHER PROCESSING, OR